



OFFICE OF THE ATTORNEY GENERAL OF TEXAS

AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

Honorable Joe A. Fausett  
County Attorney  
Howard County  
Big Spring, Texas

Dear Sir:

Opinion No. O-2785

Re: If a school district includes territory exceeding the limits of the county, would it be the duty of the county assessor-collector to go beyond the limits of the county to execute the duties as imposed upon him by such school districts, and a related question?

Your letter of November 10, 1941, requesting an opinion of this department upon the questions stated therein, reads in part as follows:

"Article 2792, R. C. S., as amended, reads as follows:

"When a majority of the Board of Trustees of an independent District prefer to have the taxes of their District assessed and collected by the County Assessor and Collector, or collected only by the County Tax Collector, same shall be assessed and collected by said County Officers and turned over to the Treasurer of the Independent School District for which such taxes have been collected. The property of such Districts having their taxes assessed and collected by the County Assessor and Collector may be assessed at a greater value than that assessed for County and State purposes, and in such cases the County Tax Assessor and Collector shall assess the taxes for said District on separate assessment blanks furnished by said District and shall prepare the rolls for said District in accordance with the assessment values which have been

equalized by a Board of Equalization appointed by the Board of Trustees for that purpose. If said taxes are assessed by a Special Assessor of the Independent District and are collected only by the County Tax Collector, the County Tax Collector in such cases shall accept the rolls prepared by the Special Assessor and approved by the Board of Trustees as provided in the preceding Article. When the County Assessor and Collector is required to assess and collect the taxes of Independent School Districts he shall respectively receive one per cent (1%) for assessing, and one per cent (1%) for collecting same.

"It may be seen from the preceding article that it is incumbent upon the County Assessor and Collector to assess and collect taxes for an Independent School District should they call upon him so to do.

"Should the school district compose territory which exceeds the limits of the county, would it be the duty of such County Assessor and Collector to go beyond the limits of the county for which he was elected to execute the duties as imposed upon him by such School District? Would his assessments, and/or collections made beyond the limits of his county be in order?"

For the purposes of this opinion we assume that you have reference to independent school districts containing territory within two or more counties. (However, if you have reference to common county-line school districts, we direct your attention to Article 2744, Vernon's Annotated Civil Statutes.)

Article 2764, Vernon's Annotated Civil Statutes, provides:

"Independent school districts may be created containing territory within two or more counties in the same way and manner that towns and villages are created by law for municipal pur-

See  
602856 & in  
183.177  
Vol 382, 401.

poses; provided, that the map required by the law governing said incorporation shall show the correct location and position of the county lines involved in said incorporation proceedings. Said incorporated free school district containing territory in two or more counties shall have all the rights, powers and privileges granted under the general laws to incorporation for free school purposes only. The same modes, manners, and methods of government and procedure provided by the general law for independent school districts incorporated for free school purposes only shall govern the management and control of the incorporated school district for a free school purposes containing territory within two or more counties."

House Bill No. 1032, Acts of the 46th Legislature, Regular Session, 1939, authorized incorporated cities, towns, or villages, independent school districts, common school districts, drainage districts, water control and improvement districts or navigation districts in this State to avail themselves of the services of county tax assessors-collectors, and fixed the compensation of said county officers for said service. However, House Bill No. 331, Acts of the 47th Legislature, Regular Session of 1941, amended House Bill No. 1032, supra, and independent school districts and common school districts were not included in House Bill No. 331, supra. Therefore, Article 2792, Vernon's Annotated Civil Statutes, authorized independent school districts to avail themselves of the services of the county tax assessors-collectors and fixes the compensation of said county officers for their services as such when a majority of the board of trustees of the independent school districts prefer to have the taxes of their districts assessed and collected by the county assessors-collectors, as authorized by said statute.

We have failed to find any case where the appellate courts have passed upon the exact questions involved in this opinion. Also we have failed to find any statute expressly and specifically dealing with independent school districts containing territory in two or more counties regarding the questions stated above. It is our opinion that when the county assessor-collector of taxes assesses and collects taxes for an independent school district he acts in his official capacity as county assessor-collector and the assessing

Honorable Joe A. Faucett, Page 4

and collecting of such taxes is an additional duty imposed upon him as county assessor-collector, and as such he has no authority to assess and collect taxes for an independent school district beyond the boundary of his own county. It is our further opinion that where an independent school district containing territory within two or more counties which district has neither an assessor nor a collector of taxes or assessor-collector of taxes and avails itself of the services of the county tax assessor-collector by virtue of Article 2792, supra, the county tax assessor-collector shall assess the taxes levied by the board of trustees on all property in said district which is located within his county. In other words, the county tax assessor-collector must assess and collect all taxes for the independent school district which includes territory in two or more counties, on all the property of said district within his county. To illustrate: If the district is composed of land situated in A and B counties, the assessor-collector of A county must assess and collect the taxes in his county and the assessor-collector of B county must assess and collect the taxes in his county. Furthermore, where such procedure is followed each assessor-collector must strictly follow the provisions of Article 2792, supra, and the board of trustees must appoint a board of equalization to equalize the assessment values as assessed by each assessor.

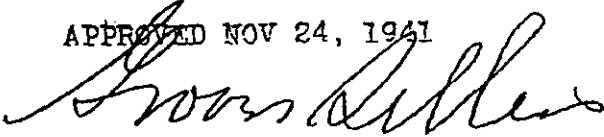
Our opinion No. 0-1407 supports the conclusion reached in this opinion, and we enclose a copy of the same for your information.

Trusting that the foregoing fully answers your inquiry, we are

Yours very truly

APPROVED NOV 24, 1941

ATTORNEY GENERAL OF TEXAS

  
FIRST ASSISTANT  
ATTORNEY GENERAL

By

  
Ardell Williams  
Assistant

AW:GO

ENCLOSURE